IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NOS. 2, 3, 4 and 5 OF 2005

TAX APPEAL NO. 2 OF 2005

M/s Goa Bottling Co. Pvt.
Ltd. rep. by its Director
Shri Nitin Tailor. ... Appellant

versus

The Assistant Commissioner of
Income Tax. ... Respondent

TAX APPEAL NO. 3 OF 2005

M/s Goa Bottling Co. Pvt.
Ltd. rep. by its Director
Shri Nitin Tailor. ... Appellant

versus

The Assistant Commissioner of
Income Tax. ... Respondent

TAX APPEAL NO. 4 OF 2005

M/s Nectar Beverages Pvt. Ltd.
rep. by its Director Shri P.U.Devasia. ... Appellant

versus

The Assistant Commissioner of Income Tax. ... Respondents

TAX APPEAL NO. 5 OF 2005

M/s Goa Bottrling Co. Pvt. Ltd.
rep. by its Director Shri Nitin
Tailor. ... Appellant

versus

The Assistant Commissioner of Income Tax. ... Respondent

Mr. Sudin Usgaonkar, Advocate for the Appellants.

Mr. S. R. Rivonkar, Advocate for the Respondents.

CORAM: S. S. PARKAR &
V. M. KANADE, JJ.

DATE : 18TH JULY, 2005.

P.C.:-

It is conceded by the learned Counsel appearing on behalf of the Appellants that the common point raised in the above Appeals has been decided by the Division Bench of this Court in the case of **Nectar Beverages Pvt. Ltd.** v. **Deputy Commissioner of Income-Tax (2004** Income Tax Reports 385) which goes against the Appellants. It is not in dispute that the ratio of the above decision is applicable to the present Appeals and, therefore, in view of the above Judgment all these Appeals are liable to be rejected. Accordingly, Appeals are rejected.

V. M. KANADE, J. **S. S. PARKAR, J.**